



Pierce County

Office of the Prosecuting Attorney

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July 3, 2012

Dale Washam
Pierce County Assessor-Treasurer
Annex (Public Services Building)
2401 S. 35th St
Tacoma, WA 98409

RE: ASSESSMENTS OF NEW CONSTRUCTION

Dear Assessor-Treasurer Washam:

The Prosecuting Attorney's Office has been advised you are directing your appraisal staff, beginning on July 8 2012, to discontinue assessing all new construction for the 2012 assessment year and to instead focus exclusively on physical inspections for the 2013 assessment year.

As a result of this policy, all new construction will not be assessed this year as required by RCW 84.40.020, RCW 84.40.040 and RCW 36.21 et seq., which will cause harmful consequences to the County and other taxing districts, and will impose an unequal and unfair tax burden on Pierce County citizens.

Please inform me in writing not later than 4:30 p.m., Friday July 6, 2012, that you will instead direct your appraisal staff to complete assessments of all new construction before the statutory deadline of August 31, 2012. Absent such written assurance, this office will seek a writ to compel timely performance of this statutory duty.

Sincerely,

Prosecutor Mark Lindquist

(253)798-7792

MEL/klk

cc – Pat McCarthy
Gary Robinson
Joyce McDonald





Pierce County

**Mark Lindquist
Prosecuting Attorney**

930 Tacoma Avenue South, Room 946
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CERTIFIED MAIL



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Pierce County Assessor-Treasurer
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Pierce County

Office of the Assessor-Treasurer

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DALE WASHAM
Assessor-Treasurer

July 6, 2012

Prosecuting Attorney Mark E. Lindquist
930 Tacoma Avenue South, Room 946
Tacoma, WA 98402

Dear Sir:

This is a courtesy response to your letter dated July 3, 2012. Thank you for your concern regarding the proper assessment of new construction (RCW's 84.40.020, 84.40.040 and 36.21. et seq.). I wish your predecessor would have been as concerned about the laws being properly followed during the years 2001 through 2008 regarding the conduct of physical inspections. (RCW's 84.40 and 84.41 et seq.).

It has been the policy of my administration to at all times follow the law regarding the assessments of property taxes. It must be noted that at no time during my administration has this office been out of compliance with RCW's 84.40.020, 84.40.040 and 36.21. et seq.

In a letter from Pierce County Council Chair Joyce McDonald dated June 26, 2012 (copy attached hereto), Council Chair McDonald states: *"Due to the importance of new construction and improvements (NC&I) on the budgets of many entities, including fire districts and cities, we urge your department to prioritize the completion of work in this area in the time period prescribed by law."*

Therefore, for this office's legal reference, I hereby request a formal written legal opinion from your office regarding the dual statutory mandates of new construction (RCW's 84.40.020, 84.40.040 and 36.21. et seq.) and physical inspections (RCW's 84.40 and 84.41 et seq.). **In light of the constitutional requirement of uniformity in taxation (Article VII Section 1, State Constitution), should new construction or physical inspections ever be given priority over the other?** An expedited legal opinion would be appreciated.

Respectfully,

Dale Washam

Dale Washam
Assessor-Treasurer

cc: Pat McCarthy
Gary Robinson
Joyce McDonald

WE WORK FOR YOU, THE TAXPAYER.

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